

JEFFREY D. STEWART & Co.

CERTIFIED PUBLIC ACCOUNTANTS

6663 Western Row Road

Western Row Plaza

Mason, Ohio 45040

Telephone 513/573-9600

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To Our Valued Clients:

This letter is to confirm and specify the term of our engagement with you and to clarify the nature and extent of the services we will provide. In order to ensure an understanding of our mutual responsibilities, we ask all clients for whom returns are prepared to confirm the following arrangements.

We will prepare your 2009 federal and requested state income tax returns from information that you will furnish us. We will not audit or otherwise verify the data you submit, although it may be necessary to ask you for clarification of some of the information. We will furnish you with the questionnaires and/or worksheets to guide you in gathering the necessary information. Your use of such forms will assist in keeping pertinent information from being overlooked.

It is your responsibility to provide all the information required for the preparation of complete and accurate returns. You should retain all the documents, canceled checks and other data that form the basis of income and deductions. These may be necessary to prove the accuracy and completeness of the returns to a taxing authority. You have the final responsibility for the income tax returns and, therefore, you should review them carefully before you sign them.

Our work in connection with the preparation of your income tax returns does not include any procedures designed to discover defalcations or other irregularities, should any exist. We will render such accounting and bookkeeping assistance as determined to be necessary for preparation of the income tax returns.

We will use professional judgment in resolving questions where the tax law is unclear, or where there may be conflicts between that taxing authorities' interpretations of the law and other supportable positions. Unless otherwise instructed by you, we will resolve such questions in your favor whenever possible.

The law provides various penalties that may be imposed when taxpayers understate their tax liability. If you would like information on the amount or the circumstances of these penalties, please contact us. Your returns may be selected for review by the taxing authorities. Any proposed adjustments by the examining agent are subject to certain rights of appeal. In the event of such government tax examination, we will be available upon request to represent you and will render an additional invoice.

If the foregoing fairly sets forth your understanding, please sign the enclosed copy of this letter in the space indicated and return it to our office. However, if there are other tax returns you expect us to prepare, such as gift and/or property, please inform us by noting so just below your signature at the end of the returned copy of this letter.

We want to express our appreciation for this opportunity to work with you.

Print Taxpayer Name

Print Spouse Name

Signature Taxpayer

Signature Spouse

Date

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2009 TAX ORGANIZER

I (We) have submitted this information for the sole purpose of preparing my (our) tax return(s). Each item can be substantiated by receipts, canceled checks, or other documents. This information is true, correct, and complete to the best of my (our) knowledge.

Taxpayer Signature	Date
Spouse Signature	Date

Primary E-mail Address	Home Phone	Fax Number
Secondary E-mail Address	Taxpayer's Business Phone	Spouse's Business Phone
Preferred Method of Contact (i.e., cell phone, e-mail, etc.)		

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Tax Organizer Legend:

Throughout the tax organizer, you will find columns with the heading "TSJ".
 TSJ Codes - Enter "T" for taxpayer, "S" for spouse or "J" for joint.



For any question answered Yes, please attach supporting detail or documents.

Personal Information:

- | | Yes | No |
|---|--------------------------|--------------------------|
| Did your marital status change during 2009? | <input type="checkbox"/> | <input type="checkbox"/> |
| If married, do you and your spouse want to file separate returns? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did your address change during 2009? | <input type="checkbox"/> | <input type="checkbox"/> |
| Can you or your spouse be claimed as a dependent by another taxpayer? | <input type="checkbox"/> | <input type="checkbox"/> |

Dependents:

- | | | |
|--|--------------------------|--------------------------|
| Were there any changes in dependents from the prior year? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you pay for child care while you worked or looked for work? | <input type="checkbox"/> | <input type="checkbox"/> |
| Do you have any children under age 18 with unearned income more than \$950? | <input type="checkbox"/> | <input type="checkbox"/> |
| Do you have any children age 18 or student children, aged 19 to 23, who did not provide more than half of their cost of support with earned income and that have unearned income of more than \$950? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you adopt a child or begin adoption proceedings during 2009? | <input type="checkbox"/> | <input type="checkbox"/> |

Purchases, Sales and Debt:

- | | | |
|---|--------------------------|--------------------------|
| Did you have any debts canceled, forgiven or refinanced during 2009? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you start a new business, purchase a new rental property, farm or acquire any new interest in any partnership or S corporation during 2009? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you sell an existing business, rental property, farm or any existing interest in a partnership or S corporation during 2009? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you sell, exchange or purchase any real estate in 2009? If so, please attach closing statements. | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you withdraw any amounts from your Individual Retirement Account (IRA) or Roth IRA to acquire a principal residence? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you receive grants of stock options from your employer, exercise any stock options granted to you or dispose of any stock acquired under a qualified employee stock purchase plan? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you pay any student loan interest in 2009? | <input type="checkbox"/> | <input type="checkbox"/> |
| Are your total mortgages on your first and/or second residence greater than \$1,000,000? If so, please provide the principal balance and interest rate at the beginning and the end of the year. | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you have an outstanding home equity loan at the end of 2009? If so, please provide the principal balance and interest rate at the beginning and end of the year. | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you take out a home equity loan in 2009? | <input type="checkbox"/> | <input type="checkbox"/> |
| Are you claiming a deduction for mortgage interest paid to a financial institution for which someone else received the Form 1098? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you engage in any put or call transactions? If Yes, please provide details. | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you close any open short sales during 2009? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you sell any securities not reported on your Form 1099-B? | <input type="checkbox"/> | <input type="checkbox"/> |



Itemized Deductions:

	Yes	No
Did you contribute property (other than cash) with a fair market value of more than \$5,000 to a charitable organization?	<input type="checkbox"/>	<input type="checkbox"/>
Did you incur any casualty or theft losses during the year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you make any large purchases, such as motor vehicles and boats?	<input type="checkbox"/>	<input type="checkbox"/>
Did you incur any casualty or loss attributable to a federally declared disaster?	<input type="checkbox"/>	<input type="checkbox"/>
Did you incur any casualty or loss attributable to the Midwestern disaster area?	<input type="checkbox"/>	<input type="checkbox"/>

Miscellaneous:

Did you or your spouse have any transactions pertaining to a medical savings account (MSA) during 2009?	<input type="checkbox"/>	<input type="checkbox"/>
If you received a distribution from an MSA, please include Form 1099-SA.		
Did you or your spouse have any transactions pertaining to a health savings account (HSA) during 2009?	<input type="checkbox"/>	<input type="checkbox"/>
If you received a distribution from an HSA, please include Form 1099-SA.		
Did you or your spouse contribute to a Roth IRA or convert an existing IRA into a Roth IRA?	<input type="checkbox"/>	<input type="checkbox"/>
Did you or spouse roll into a Roth IRA any distributions from a retirement plan, an annuity plan, tax shelter annuity, or deferred compensation plan?	<input type="checkbox"/>	<input type="checkbox"/>
Did you withdraw any amounts from your IRA to pay for higher education expenses incurred by you, your spouse, your children or grandchildren?	<input type="checkbox"/>	<input type="checkbox"/>
Did you withdraw amounts from a Coverdell Education Savings Account or Qualified Education Program (Section 529 plan)? If Yes, include Form 1099-Q.	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your dependents incur any post-secondary education expenses, such as tuition?	<input type="checkbox"/>	<input type="checkbox"/>
If you or your spouse are self-employed, are you or your spouse eligible to be covered under an employer's health plan at another job? If Yes, how many months were you covered?	<input type="checkbox"/>	<input type="checkbox"/>
Months <input type="text"/>		
Did you move to a different home because of a change in the location of your job?	<input type="checkbox"/>	<input type="checkbox"/>
Did you pay in excess of \$1,000 in any quarter, or \$1,700 during the year for domestic services performed in or around your home to individuals who could be considered household employees?	<input type="checkbox"/>	<input type="checkbox"/>
Did you receive unreported tip income of \$20 or more in any month of 2009?	<input type="checkbox"/>	<input type="checkbox"/>
Did you or your spouse receive distributions from long-term care insurance contracts?	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, please include Form 1099-LTC.		
Were you or your spouse a grantor or transferor for a foreign trust, have an interest in or a signature or other authority over a bank account, securities account or other financial account in a foreign country?	<input type="checkbox"/>	<input type="checkbox"/>
Did you create or transfer money or property to a foreign trust?	<input type="checkbox"/>	<input type="checkbox"/>
Did you purchase a new "hybrid", or alternative technology vehicle, including a qualified plug-in electric drive motor vehicle in 2009?	<input type="checkbox"/>	<input type="checkbox"/>
Did you use gasoline or special fuels for business or farm purposes (other than for a highway vehicle) during the year?	<input type="checkbox"/>	<input type="checkbox"/>
Have you received a punitive damage award or an award for damages other than for physical injuries or illness?	<input type="checkbox"/>	<input type="checkbox"/>
Were you notified by the IRS or other taxing authority of any changes in prior year returns?	<input type="checkbox"/>	<input type="checkbox"/>
Did you lose your job during 2009 because of foreign competition and pay for your own health insurance?	<input type="checkbox"/>	<input type="checkbox"/>
Did you install any alternative energy equipment in your residence such as solar water heaters, solar electricity equipment (photovoltaic) or fuel cells?	<input type="checkbox"/>	<input type="checkbox"/>
Did you install any energy efficiency improvements, or energy property in your residence such as exterior doors or windows, insulation, heat pumps, furnaces, central air conditioners or water heaters?	<input type="checkbox"/>	<input type="checkbox"/>
Were any distributions from your IRA and/or Roth IRA account(s) distributed to a charitable organization?	<input type="checkbox"/>	<input type="checkbox"/>



Miscellaneous: (continued)

- Did you engage in any bartering transaction? Yes No
- Did you make gifts of more than \$13,000 to any individual? Yes No
- Did you have any foreign income or pay any foreign taxes during 2009? Yes No

Severance/Retirement:

- Did you retire or change jobs in 2009? Yes No
- Did you receive deferred, retirement or severance compensation? Yes No

If Yes, enter the date received (Mo/Da/Yr).

Date

Sale of Your Home:

- Did you sell your home in 2009? Yes No
- If Yes, did you own and occupy the home as your principal residence for at least two years of the five-year period prior to the sale? Yes No
- Did you ever rent out this property? Yes No
- Did you ever use any portion of the home for business purposes? Yes No
- Have you or your spouse sold a principal residence within the last two years? Yes No
- At the time of the sale, the residence was owned by the: Taxpayer Spouse Both

Additional Information:

- With respect to any trust you have created or for which you are the trustee, have any beneficiaries died during 2009? Yes No
- Did you or your spouse make any contributions to Qualified State Tuition Plans (Section 529 plans) during 2009? Yes No

If Yes, enter the following:

Name of Designated Beneficiary	Social Security Number	State Sponsoring Plan	Account Number	2009 Amount Contributed



Personal Information, Dependent(s) and Wages

Taxpayer:

First Name and Initial _____ Last Name _____ Social Security Number _____

Occupation _____ Date of Birth (Mo/Da/Yr) _____ Daytime/Work Telephone Number _____

Evening/Home Telephone Number _____ Primary Email Address _____ Secondary Email Address _____

Spouse:

First Name and Initial _____ Last Name _____ Social Security Number _____

Occupation _____ Date of Birth (Mo/Da/Yr) _____

Present Mailing Address:

Street Address _____ Apartment Number _____

City _____ State _____ ZIP code _____

Foreign Country _____

May the IRS or other taxing authority discuss the return with the preparer?

Is the taxpayer claimed as a dependent on someone else's tax return?

Yes	No
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>

Taxpayer		Spouse	
Yes	No	Yes	No
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Are you considered legally blind per IRS regulations?

Do you want to contribute to the Presidential Election Campaign Fund?

Dependent Information:

Did dependent have income over \$3,650? **Yes** **No**

First Name and Initial	Last Name	Social Security Number	Date of Birth (Mo/Da/Yr)	Relationship to Taxpayer	Months Lived in Your Home	X if Disabled	Yes or No

Please provide the name of any person living with you who is claimed as a dependent on someone else's tax return _____

Please list the years for which a release of claim to exemption is given for a dependent child not living with you

Wages and Salaries: Please enclose all copies of your current year Forms W-2

TS	Employer's Name	Taxable Wages	Tax Withheld				
			Federal	FICA/TIER 1	Medicare	State	Local



Electronic Filing

Electronic Filing: Please enclose all copies of your current year Forms W-2

Electronic filing is the means by which your return is transmitted directly to the IRS. Electronic filing is the only filing method that provides you with acknowledgement that the IRS has received your return and is processing it. If you are to receive a refund and use direct deposit with electronic filing, you will normally receive your refund in about 2 weeks.

Please note that not all returns qualify for electronic filing under IRS rules.

If you qualify for electronic filing, would you like to file the return electronically with the IRS?

Yes	No
<input type="checkbox"/>	<input type="checkbox"/>

Would you like your return prepared and filed electronically when you have a balance due?

<input type="checkbox"/>	<input type="checkbox"/>
--------------------------	--------------------------

Would you like your federal return filed electronically only if your refund is greater than a certain minimum dollar amount?

<input type="checkbox"/>	<input type="checkbox"/>
--------------------------	--------------------------

If Yes, enter the amount here.

If you qualify, would you like to file your state return electronically?

<input type="checkbox"/>	<input type="checkbox"/>
--------------------------	--------------------------

If you file more than one state, do you want to file all of them electronically?

<input type="checkbox"/>	<input type="checkbox"/>
--------------------------	--------------------------

The IRS has implemented a program to allow taxpayers to e-file without mailing a signature document. In order to participate, please provide a 5-digit self-selected Personal Identification Number (PIN).

Self-selected PIN:

Taxpayer PIN _____

Spouse PIN _____

Refund Anticipation Loan:

Refunds take from 10 - 21 days for normal electronic processing. You may receive your refund sooner by electing a Refund Anticipation Loan. There is an additional charge for this service.

If you are to receive a refund, do you want to receive a Refund Anticipation Loan?

Yes	No
<input type="checkbox"/>	<input type="checkbox"/>

Federal

<input type="checkbox"/>	<input type="checkbox"/>
--------------------------	--------------------------

State

<input type="checkbox"/>	<input type="checkbox"/>
--------------------------	--------------------------



Direct Deposit and Withdrawal

Direct Deposit and Electronic Withdrawal Account Information:

The IRS and certain states allow refunds to be deposited directly into your financial institution account, regardless of the means used to file the return. For balance due returns to be filed electronically, the IRS and many states allow the entire amount due to be paid using electronic withdrawal. If you would like to have your refund deposited directly into your account or pay a balance due by using an electronic withdrawal, please complete the following information. If the account should be used for a refund anticipation loan, please mark both the refund anticipation loan box and either the checking or trad. savings box.

(To properly file your return, please attach a voided check or a copy of a monthly statement for your account.)

Owner of account Taxpayer Spouse Joint

Select type of account Checking Trad. Savings IRA Savings HSA Savings
 Archer MSA Savings Coverdell Ed.Savings Refund Anticipation Loan

Name of financial institution

Financial Institution Routing Transit Number (if known)

(Use the routing number from a check, NOT a deposit slip. They can be different.

The Routing Transit Number must begin with 01 through 12 or 21 through 32.)

Your account number

Do you want your refund deposited directly into your financial institution account?

Do you want to use any of your refund to purchase any Series I U.S. Savings Bonds?

If you are filing a balance due return electronically, do you want to pay the amount due using an electronic withdrawal?

What amount of your refund, if not the entire refund, do you want to use to purchase Series I U.S. Savings Bonds?

What amount do you want withdrawn if not the entire balance due?

Yes	No

What date do you want the withdrawal done? (Mo/Da/Yr)

Owner of account Taxpayer Spouse Joint

Select type of account Checking Trad. Savings IRA Savings HSA Savings
 Archer MSA Savings Coverdell Ed.Savings Refund Anticipation Loan

Name of financial institution

Financial Institution Routing Transit Number (if known)

(Use the routing number from a check, NOT a deposit slip. They can be different.

The Routing Transit Number must begin with 01 through 12 or 21 through 32.)

Your account number

Do you want your refund deposited directly into your financial institution account?

Do you want to use any of your refund to purchase any Series I U.S. Savings Bonds?

If you are filing a balance due return electronically, do you want to pay the amount due using an electronic withdrawal?

What amount of your refund, if not the entire refund, do you want to use to purchase Series I U.S. Savings Bonds?

What amount do you want withdrawn if not the entire balance due?

Yes	No

What date do you want the withdrawal done? (Mo/Da/Yr)



Business Income and Cost of Goods Sold

Name of Business: _____

Principal Business or Profession: _____

TSJ _____
 Employer ID number _____
 Street address _____
 City, state and ZIP code _____
 Method of inventory _____
 Method of accounting _____

Business Questions for 2009:

Did you dispose of this business? Yes No
 If Yes, what was the disposition date? _____ (Mo/Da/Yr)
 Was there a change in determining quantities, costs or valuations between opening and closing inventory? Yes No
 Were you involved in the operations of this business on a regular, continuous and substantial basis? Yes No

	2009 Amount	2008 Amount
Health insurance premiums paid for yourself and your dependents		

Income:

	2009 Amount	2008 Amount
Gross receipts or sales		
Less returns and allowances		

Cost of Goods Sold:

	2009 Amount	2008 Amount
Beginning inventory		
Purchases less cost of items withdrawn for personal use		
Cost of labor (do not include amounts paid to yourself)		
Materials and supplies		

Other Costs of Cost of Goods Sold:

Description	2009 Amount	2008 Amount
Ending inventory		

Other Income:

Description	2009 Amount	2008 Amount



Business Expenses - Vehicle Information

6B

Name of Business: _____

Principal Business or Profession: _____

Vehicle Questions for 2009:

	Yes	No
Do you have evidence to support your deduction?	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, is the evidence written?	<input type="checkbox"/>	<input type="checkbox"/>

If you are an employer who provides vehicles for use by employees:

	Yes	No
Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	<input type="checkbox"/>	<input type="checkbox"/>
Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees?	<input type="checkbox"/>	<input type="checkbox"/>
Do you treat all use of vehicles by employees as personal use?	<input type="checkbox"/>	<input type="checkbox"/>
Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles and retain the information received?	<input type="checkbox"/>	<input type="checkbox"/>
Do you meet the requirements for qualified demonstration use by maintaining a written policy statement that prohibits vehicle use by individuals other than full-time vehicle salespersons, use for personal vacation trips, storage of personal possessions in the vehicle and limits the total mileage outside the salesperson's normal working hours?	<input type="checkbox"/>	<input type="checkbox"/>

Vehicle:

Description of vehicle

Date placed in service (Mo/Da/Yr)

Do you (or your spouse) have another vehicle available for your personal use? Yes No

Was your vehicle available for use during off-duty hours? Yes No

Mileage:

Total miles

Total business miles

Total commuting miles for the year

Actual Expenses:

Gasoline, oil, repairs, insurance, etc

Interest

Taxes

Fair market value of leased vehicle

Vehicle rentals/leases

Vehicle 1		Vehicle 2	
<input type="checkbox"/> Yes <input type="checkbox"/> No		<input type="checkbox"/> Yes <input type="checkbox"/> No	
<input type="checkbox"/> Yes <input type="checkbox"/> No		<input type="checkbox"/> Yes <input type="checkbox"/> No	
2009 Miles	2008 Miles	2009 Miles	2008 Miles
2009 Amount	2008 Amount	2009 Amount	2008 Amount



Business Use of Home

6E

Name of Business: _____

Principal Business or Profession: _____

Partial Use of Your Home for Business:

Square footage of home used exclusively for business

Total square footage of home

Total hours home was used for day care during the year

2009	2008

Was your home used for day care purposes for the entire year?

Were improvements made to the home and/or home office since the time you began using the home for business?

Yes	No

Expenses: Enter all expenses at 100 percent

Direct expenses benefit the business part of your home.
 Example: Cost of painting or repairs made to the specific area or room used for business.

Indirect expenses are required for keeping up and running your entire home.
 Example: Real estate taxes.

	Direct Expenses		Indirect Expenses	
	2009 Amount	2008 Amount	2009 Amount	2008 Amount
Casualty losses				
Deductible mortgage interest paid to:				
Financial institutions				
Individuals				
Real estate taxes				
Insurance				
Qualified mortgage insurance premiums				
Repairs and maintenance				
Utilities				
Rent				

Other Expenses:

Description	Direct Expenses		Indirect Expenses	
	2009 Amount	2008 Amount	2009 Amount	2008 Amount

Seller-Financed Mortgage Interest Information:

Name of Individual to Whom Mortgage Interest Was Paid	Identification Number of Individual	Address of Individual to Whom Mortgage Interest Was Paid



Sale of Your Home and Moving Expenses

Sale or Exchange of Your Home:

Please attach the closing statements from the purchase and sale of your former and new homes

Former Home Information:

TSJ _____

Date acquired (Mo/Da/Yr) _____

Date sold (Mo/Da/Yr) _____

Selling price

Original Cost and Cost of Improvements:

Description	Amount

Sale Expenses:

Commissions, legal fees, advertising and other expenses.

Description	Amount

Did you personally own and occupy the home for at least 2 of the 5 years preceding the sale? Yes No

If your spouse is deceased, did the sale occur within two years of the date of death and did your spouse live in the home for at least 2 of the 5 years preceding the sale? Yes No

If you had a foreign mortgage on the above property, please provide the amount of the mortgage retired on the sale and the date the mortgage was acquired or the date the mortgage was most recently renegotiated _____

Moving Expenses:

TSJ _____

Were the moving expenses reimbursed by your employer? Yes No

Enter reimbursements not included in wages on your Form W-2

Mileage:

Number of miles from old home to new workplace

Number of miles from old home to old workplace

Number of automobile miles in move

Transportation Expenses:

Costs of transportation of household goods and personal effects

Costs of travel and lodging (do not include meals or automobile expenses)

Automobile expenses (gasoline, oil, etc.)

Meals (Pennsylvania only)



Individual Retirement Account (IRA):

TS _____
Name of payer _____

IRA Questions for 2009:

- Are you covered by an employer's retirement plan?
If no, is your spouse covered by an employer's retirement plan?
Do you want to limit your IRA contribution to the maximum amount deductible on your tax return?
If no, do you want to contribute the maximum allowable amount to your IRA even though you may not qualify for an IRA deduction?
Did you receive distributions in 2009 from a traditional IRA, Roth IRA or Qualified Education Account?
Did you convert a traditional IRA to a Roth IRA in 2009?
Did you use your IRA as security for a loan this year?
Did you have any transactions with your IRA during the year?
If Yes, please explain.

Table with 2 columns: Yes, No. Rows for each question.

IRA Values, Rollovers, and Distributions: Please enclose copies of all Forms 1099-R

Total value of all traditional IRAs on December 31, 2009
Outstanding rollovers on December 31, 2009
IRA distributions received during 2009
Total distributions converted to Roth IRAs
Amount of Qualified Disaster Recovery Assistance distributions

Table with 5 rows for inputting values.

Contributions: Please enclose copies of all Forms 5498

IRA:
Contributions in 2009 for the 2009 tax return
Contributions in 2010 for the 2009 tax return
Amount for 2009 you choose to be treated as nondeductible
Roth IRA:
Contributions made for the 2009 tax year

Table with 4 rows for inputting contribution amounts.

Pensions and Annuities: Please enclose all Forms 1099-R and any nontaxable distribution details

Table with columns: TSJ, Name of Payer, 2009 Gross Distributions, Taxable Amount, Federal Tax Withheld, State Tax Withheld, Is this a Rollover?, IRA?, 2008 Gross Distributions.

Self-Employed Retirement Plan: Please enclose copies of all Forms 1099-R

Have you established a self-employed retirement or SIMPLE plan with deductible contributions?
Do you wish to contribute the maximum amount allowed?

Table for Yes/No responses for Taxpayer and Spouse.

Contributions to:
Simplified employee pension plan
Defined benefit plan
Defined contribution plan
SIMPLE plan

Table for 2009 Amount for each plan type.



Miscellaneous Income, Adjustments and Alimony

Please enclose Forms: W-2G, 1099-MISC, 1099-RRB, 1099-SSA, 1099-SA, 1099-LTC, 1099-G and 1098-E

Miscellaneous Income and Adjustments:

	TSJ _____		TSJ _____	
	2009 Amount	2008 Amount	2009 Amount	2008 Amount
Taxable pensions and annuities received				
Nontaxable pensions and annuities received				
Federal withholding on pensions and annuities				
State withholding on pensions and annuities				
Unemployment compensation received				
Unemployment compensation repaid in 2009				
Social security benefits received				
Social security benefits repaid in 2009				
Medicare premiums withheld				
Tier 1 railroad retirement benefits received				
Tier 1 railroad retirement benefits repaid in 2009				
Economic recovery payment received in 2009				
Taxable IRA distributions				
Nontaxable IRA distributions				
Total lump sum social security received				
Lump sum taxable social security				
Other federal withholding				
Other state withholding				

State and Local Income Tax Refunds:

TSJ	State	City	Tax Year	Income Tax Refund	
				State	Local

Other Income:

TSJ	Nature and Source	2009 Amount	2008 Amount

Alimony Paid or Received:

TSJ	Recipient's Name	Recipient's Social Security No.	Alimony Received?	2009 Amount	2008 Amount



Itemized Deductions - Medical and Taxes

Itemize real estate taxes by state.

Medical and Dental Expenses:

- Prescription medicines and drugs
- Total medical insurance premiums paid (Do not include medicare premiums paid)
- Long-term care expenses
- Total insurance reimbursement
- Number of miles traveled for medical care
- Lodging
- Doctors, dentists, etc.
- Hospitals
- Lab fees
- Eyeglasses and contacts

TSJ	2009 Amount	2008 Amount

2009 Amount	2008 Amount

- Taxpayer long-term care insurance premiums paid
- Spouse long-term care insurance premiums paid

Other Medical Expenses:

TSJ	Description	2009 Amount	2008 Amount

Taxes Paid: Please include copies of your tax bills

- Personal property taxes paid (include vehicle taxes)
- General sales taxes paid on specified items
- State and local sales or excise taxes paid on a new vehicle, motorcycle, or mobile home purchased after 2/16/2009
- Purchase price before taxes of new motor vehicle, motorcycle, or mobile home purchased after 2/16/2009
- Real estate taxes paid on U.S. properties are deductible for taxpayers not itemizing in 2009

TSJ	2009 Amount	2008 Amount

TSJ	Real Estate Taxes	2009 Amount	2008 Amount

Other Taxes Paid:

TSJ	Description	2009 Amount	2008 Amount

If you purchased or sold your home in 2009, did you include any taxes from your closing statement in the amounts above? Yes No



Itemized Deductions - Mortgage Interest and Points

Mortgage Questions for 2009:

	Yes	No
If you purchased or sold your home, did you include any mortgage interest from your closing statement in the amount below? . . .	<input type="checkbox"/>	<input type="checkbox"/>
Did you refinance your home? (If Yes, please enclose the closing statement.)	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, how many years is your new mortgage loan? _____		
Did you purchase a new home or sell your former home during the year?	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, please enclose the closing statements from the purchase and sale of your new and former homes.		
If Yes, also, did you have an ownership interest in a principal residence in the US during the 3 year period prior to the purchase of this home?	<input type="checkbox"/>	<input type="checkbox"/>
Has the taxpayer (or spouse, if married) owned a residence within the last three years from the date of purchase?	<input type="checkbox"/>	<input type="checkbox"/>

Home Mortgage Interest Paid To Financial Institutions:

TSJ	Paid To	Did You Receive Form 1098?		2009 Amount	2008 Amount
		Yes	No		

Other Home Mortgage Interest Paid:

TSJ	Paid To		ID Number	2009 Amount	2008 Amount
	Name	Address			

Deductible Points:

TSJ	Paid To	Did You Receive Form 1098?		2009 Amount	2008 Amount
		Yes	No		

Mortgage Insurance Premiums:

Premiums paid or accrued for qualified mortgage insurance.

TSJ	2009 Amount	2008 Amount

Investment Interest Expense:

Interest paid on money you borrowed that is allocable to property held for investment.

TSJ	Paid To	2009 Amount	2008 Amount



Itemized Deductions - Contributions

Cash Contributions:

You cannot deduct a cash contribution, regardless of the amount, unless you keep as a record of the contribution a bank record (such as a canceled check, a bank copy of a canceled check, or a bank statement containing the name of the charity, the date, and the amount) or a written communication from the charity. The written communication must include the name of the charity, date of the contribution, and amount of the contribution. Clothes and household items donated must be in good, used condition or better in order to be deductible unless the item donated is worth more than \$500 and you have the item's value appraised. Attach a copy of the appraisal. Include any vehicles donated to charity. Attach Forms 1098-C received from the charity.

TSJ	Organization or Description of Contribution	2009 Amount	2008 Amount

TSJ	Conservation Real Property	2009 Amount	2008 Amount
	100% limit		
	50% limit		

TSJ	Description	2009 Miles	2008 Miles
	Number of miles traveled performing volunteer work for qualified charitable organizations		

Noncash Contributions Totaling Less Than or Equal to \$500:

TSJ	Description of Donated Property	2009 Amount	2008 Amount

Noncash Contributions Totaling More Than \$500:

TSJ _____
 Description of the donated property

Donee organization name

Donee organization address

Date the property was acquired by the taxpayer (Mo/Da/Yr)

Date the property was donated (Mo/Da/Yr)

Cost or basis of the donated property

Fair market value of the donated property

Which of the following methods was used to determine the fair market value? CAUTION: Generally, contributions in excess of \$5,000 of similar property will require an appraisal (does not apply to marketable securities)

- Appraisal
- Thrift shop value
- Catalog
- Comparable sale

Other - please explain

Which of the following describes how this donated property was acquired?

- Purchase
- Gift
- Inheritance
- Exchange



Itemized Deductions - Miscellaneous

Miscellaneous Itemized Deductions:

- Union and professional dues
- Tax preparation fee
- Professional subscriptions
- Hobby expense (To extent of income)
- Safe deposit box
- Uniforms and protective clothing
- Work tools
- Gambling losses
- Estate taxes

TSJ	2009 Amount	2008 Amount

Other Itemized Deductions:

Examples:

- Certain legal and accounting fees
- Investment expenses
- Custodial fees
- Employment agency fees
- Certain educational expenses

TSJ	Description	2009 Amount	2008 Amount

Casualty or Theft Loss:

TSJ

Property description

Which of the following describes the type of property that sustained the casualty or theft loss?

- Personal use
- Business use
- Income producing
- Employee Use
- Personal use due to Hurricane Katrina
- Personal use attributable to a federally declared disaster
- Personal use attributable to Midwestern disaster area
- Personal use attributable to Kansas disaster area

Date acquired (Mo/Da/Yr) _____
 Date damaged or lost (Mo/Da/Yr) _____

Original cost or other basis

Fair market value before casualty

Fair market value after casualty

Cost of replacement

Insurance reimbursement



Employee Business Expenses

TS: _____ Occupation: _____

Business Expenses: **Enter all expenses at 100 percent**

If these expenses are to be divided between Schedule A (Itemized Deductions) and one or more businesses, please enter the percentage to apply to Schedule A _____ %

Parking fees and tolls
Local transportation
Travel expenses
Meals and entertainment
Other Business Expenses:

2009 Amount	2008 Amount

Description	2009 Amount	2008 Amount

Reimbursements: **Please list only reimbursements NOT reported in Box 1 of your Form W-2**

Amount received for other expenses
Amount received for meals and entertainment

2009 Amount	2008 Amount

Does your employer's reimbursement plan for meals and entertainment allow for offset of other reimbursements? Yes No

Vehicle:

If these vehicle expenses are to be divided between Schedule A (Itemized Deductions) and one or more businesses, please enter the percentage to apply to Schedule A _____ %

Description of vehicle
Date vehicle was placed in service (Mo/Da/Yr)

Do you (or your spouse) have another vehicle available for personal purposes? Yes No
Was your vehicle available for personal use during off-duty hours? Yes No

Total miles
Total business miles
Average daily commuting miles
Total commuting miles for the year
Gasoline and oil
Repairs
Insurance
Taxes
Value of employer provided vehicle
Temporary vehicle rentals
Fair market value of leased vehicle
Vehicle leases

2009	2008

Other Vehicle Expenses:

Description	2009 Amount	2008 Amount



Child/Dependent Care Expenses & Education Expenses

Child/Dependent Care Expenses:

General Information:

TSJ

Were you or your spouse a full time student or disabled?
Did you pay an individual for services performed in your home?

<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
<input type="checkbox"/>	Yes	<input type="checkbox"/>	No

Expenses incurred in 2008 but paid in 2009
Employer-provided dependent care benefits that were forfeited in 2009
2008 carryover used in grace period

Child/Dependent Care Providers:

Provider 1:

Name

Street address

City, state and ZIP code

Social security number OR
Employer identification number

Telephone number (California only)

	2009 Amount	2008 Amount
Expenses incurred and paid in 2009		
Expenses incurred and not paid in 2009		

Provider 2:

Name

Street address

City, state and ZIP code

Social security number OR
Employer identification number

Telephone number (California only)

	2009 Amount	2008 Amount
Expenses incurred and paid in 2009		
Expenses incurred and not paid in 2009		

Qualifying Persons for Child/Dependent Care Expenses:

First Name and Initial	Last Name	Social Security Number	2009 Expenses Incurred	2008 Expenses Incurred

Higher Education Expenses for Education Credits and/or Tuition Fees Deduction:

Qualified expenses are for post-secondary education tuition and related expenses. They do not include room, board or books.

Please enclose copies of all Forms 1098-T

First Name and Initial	Last Name	Social Security Number	Grade	2009 Qualified Expenses



Household Employment Taxes

General Information:

TSJ

Employer identification number

Did you pay any one household employee cash wages of \$1,700 or more in 2009? Yes No

Did you withhold any federal income tax from wages paid to any household employee?

Did you pay total cash wages of \$1,000 or more in any calendar quarter of 2008 or 2009?

Social Security, Medicare and Income Taxes:

Cash wages subject to social security taxes

Cash wages subject to Medicare taxes (if different than cash wages subject to social security)

Federal income tax withheld

Advance earned income credit (EIC) payments

State disability plan payments subject to social security taxes

State disability plan payments subject to Medicare taxes (if different than plan payments subject to social security)

2009 Amount	2008 Amount

Federal Unemployment (FUTA) Tax:

Did you pay unemployment contributions to more than one state? Yes No

Were all of the wages subject to FUTA tax subject to the state's unemployment tax?

2009 Amount	2008 Amount
Total cash wages subject to FUTA tax	

Complete the following for all state unemployment contributions made:

X if payment to be made after April 15, 2010

Name of State	State Reporting Number	Taxable Wages	Contribution Paid to Unemployment Fund	X	2008 Amount



Federal Tax Payments

Refund Application:

If you have an overpayment of 2009 taxes, do you want the excess:

Refunded Yes No
 Applied to your 2010 estimated tax liability Yes No

Federal Estimated Tax Payments:

2009 1st Quarter Estimate (Due 04-15-2009)
 2009 2nd Quarter Estimate (Due 06-15-2009)
 2009 3rd Quarter Estimate (Due 09-15-2009)
 2009 4th Quarter Estimate (Due 01-15-2010)

Amount Due	Date Paid if Not Date Due (Mo/Da/Yr)	Amount Paid

2008 overpayment applied to 2009 estimate

Tax Planning Information for Tax Year 2010:

Do you expect any of the following to occur in 2010?

	Yes	No
A change in your marital status	<input type="checkbox"/>	<input type="checkbox"/>
A change in the number of your dependents	<input type="checkbox"/>	<input type="checkbox"/>
A substantial change in your income	<input type="checkbox"/>	<input type="checkbox"/>
A substantial change in your withholding	<input type="checkbox"/>	<input type="checkbox"/>
A substantial change in deductions	<input type="checkbox"/>	<input type="checkbox"/>

If you answered Yes to any of the above questions, please provide details.



State and City Tax Payments

State and City Estimated Tax Payments:

TSJ ____ State/City _____		
Amount Due	Date Paid if Not Date Due (Mo/Da/Yr)	Amount Paid

2009 1st Quarter Estimate
 2009 2nd Quarter Estimate
 2009 3rd Quarter Estimate
 2009 4th Quarter Estimate

2008 overpayment applied to 2009 estimate

Balance of prior year(s)' tax paid in 2009 plus
 amount paid with 2008 extensions

Estimated tax payments for 2008 paid in 2009

State and City Estimated Tax Payments:

TSJ ____ State/City _____		
Amount Due	Date Paid if Not Date Due (Mo/Da/Yr)	Amount Paid

2009 1st Quarter Estimate
 2009 2nd Quarter Estimate
 2009 3rd Quarter Estimate
 2009 4th Quarter Estimate

2008 overpayment applied to 2009 estimate

Balance of prior year(s)' tax paid in 2009 plus
 amount paid with 2008 extensions

Estimated tax payments for 2008 paid in 2009

State and City Estimated Tax Payments:

TSJ ____ State/City _____		
Amount Due	Date Paid if Not Date Due (Mo/Da/Yr)	Amount Paid

2009 1st Quarter Estimate
 2009 2nd Quarter Estimate
 2009 3rd Quarter Estimate
 2009 4th Quarter Estimate

2008 overpayment applied to 2009 estimate

Balance of prior year(s)' tax paid in 2009 plus
 amount paid with 2008 extensions

Estimated tax payments for 2008 paid in 2009